additional proof of the intention to revoke the testament. *Succession of Batchelor*, 48 La. Ann. 378, 19 So. 283 (1896).

On reason it seems that writing on the face of a will expressing the testator's intention to revoke the same, should have that effect under the second part of the statute allowing revocation by cancellation. Because the testator chooses to make his lines take the form of words, written on the face of the will seems to be no good reason for a distinction by the court in the instant case. The court decided the principal case on the strength of *In re Aker's Will, supra;* whereas they are not analogous. The testator in that case attempted to revoke his will by writing in the blank marginal space these words, "This will and codicil is revoked, Jany. 14/96. Fredk Akers." No part of the context of the will was in the slightest degree canceled or obliterated; whereas in the instant case, the writing was across the face of the will itself, expressing the testator's intention to revoke it.

CONSTITUTIONAL LAW—CHILD LABOR LAW HELD UNCONSTITUTIONAL.—The plaintiff, a manufacturing corporation, brought a suit against the defendant, Collector of Internal Revenue, to recover a tax assessed against it under the provisions of the Act of Congress of Feb. 24, 1919, imposing a 10 per cent. tax on the profits arising from the sale of products of mines, mills, workshops, factories, or manufacturing establishments which at any time during the year shall have employed children under certain prescribed ages and for periods longer than specified in the Act. The assessment against the plaintiff was paid under duress and with notice of protest and the purpose to sue to recover it back, upon the ground that the law under which it was assessed and collected was unconstitutional. The conditions required by law with respect to bringing suit, such as filing claim for refund, etc., were duly complied with by the plaintiff before bringing its suit. The defendant filed a demurrer. *Held*, demurrer overruled, and judgment for the plaintiff for the amount of the tax paid. *Bailey* v. *Drexel Furniture Co.*, 42 Sup. Ct. — (1922), affirming 276 Fed. 452.

The Supreme Court of the United States rested its decision on the ground that the tax was subversive of State sovereignty and that it was plainly not levied for revenue purposes, but to prohibit employment of children, a purely internal affair of the several States.

The original Child Labor Law passed by Congress Sept. 1, 1916, barring from interstate commerce the products of factories and other institutions employing child labor, was also declared unconstitutional. *Hammer* v. *Dagenhart*, 247 U. S. 251 (1918).